## ENTITIES

ISEBA	IASB LGS ISBF ISJIT ISCAP
Iowa Schools Employee Benefit Association	Iowa Association of School Boards Local Government Services Iowa Association of School Boards Foundation Iowa Schools Joint Investment Trust Iowa Schools Cash Anticipation Program
28E	Non Profit Corporation, Association  For Profit Corporation  Non Profit Corporation, Charitable/Educational Controlled Entity  28E  Controlled Entity  Controlled Entity
Not a Controlled Entity Separate Report	Subsidiary  I Controlled Entity  Controlled Entity  Controlled Entity
Separate Report	Consolidated Report Consolidated Report Consolidated Report Consolidated Report Consolidated Report